



MISSOURI DEPARTMENT OF REVENUE  
TAXATION BUREAU  
**IRREVOCABLE LETTER OF CREDIT**

FORM  
**2879**  
(REV. 10-2005)

**REQUIREMENTS FOR COMPLETING FORM**  
**THIS FORM CANNOT BE ALTERED**

1. Issued by a banking/financial institution located in the United States
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

<input type="checkbox"/> <b>SALES AND USE TAX</b> Taxation Bureau P.O. Box 358 Jefferson City, MO 65105-0358	<input type="checkbox"/> <b>MOTOR FUEL TAX</b> Taxation Bureau P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> <b>CIGARETTE TAX</b> Taxation Bureau P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> <b>OTHER TOBACCO PRODUCTS</b> Taxation Bureau P.O. Box 3320 Jefferson City, MO 65105-3320
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AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE
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AT THE REQUEST OF (OWNER'S NAME) (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

OF (COUNTY)	STATE OF
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We hereby issue our Irrevocable Letter of Credit in favor of the Missouri Department of Revenue in the aggregated sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_ ) available by your drafts drawn on (name of banking institution) \_\_\_\_\_ bearing reference to this Letter of Credit Number.

Drafts drawn under this Irrevocable Letter of Credit must be accompanied by your signed statement that "the draft amount represents delinquent taxes, fees, interest, additions to tax and penalties due the State of Missouri which (name of owner) \_\_\_\_\_

\_\_\_\_\_ has failed to pay" and marked "drawn against (name of bank) \_\_\_\_\_

Irrevocable Letter of Credit Number \_\_\_\_\_. The original Letter of Credit and amendment(s), if any, or a certified copy of the Letter of Credit and amendment(s), if any, must be presented for all drawings. A certified copy of the Letter of Credit and amendment(s), if any, will be presented either by mail or in person for a partial draw. The original Letter of Credit and amendment(s), if any, or a certified copy of the Letter of Credit and amendment(s), if any, will be presented either by mail or in person for a full draw. If a certified copy of the Letter of Credit and amendment(s), if any, is presented for a full draw, the original Letter of Credit and amendment(s) will be returned to (name of banking institution) \_\_\_\_\_ upon receipt of the proceeds of the draft by the Missouri Department of Revenue.

This Letter of Credit shall be deemed automatically renewed for an additional period of one year beyond the current or any future expiration date unless at least sixty (60) days prior to any such expiration date we notify the Missouri Department of Revenue in writing at the address shown above that we do not elect to renew this Letter of Credit for any such additional period. Upon your receipt of such notification, you may draw hereunder by your drafts on us bearing reference to this Letter of Credit Number accompanied by your signed statement that the proceeds of the draft will be retained by the Missouri Department of Revenue and held in lieu of the Letter of Credit. Regardless of this condition, this Letter of Credit will expire in full and finally on (date at least 2 years beyond date of issue) \_\_\_\_\_, beyond which date this Letter of Credit will no longer automatically renew.

This Letter of Credit is governed by the Uniform Commercial Code of the State of Missouri.

We hereby engage with you that drafts drawn under and presented in conformity with the terms of this Irrevocable Letter of Credit will be duly honored on presentation.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
BANK/FINANCIAL INSTITUTION PHONE NUMBER	BY: SIGNATURE AND TITLE OF BANK OFFICIAL	
BANK OFFICIAL'S NAME TYPED OR PRINTED		

**NOTARY PUBLIC**

NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 20	
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE

**AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION**

I hereby authorize release of confidential tax information to \_\_\_\_\_  
(BANKING INSTITUTION)

for the purpose of making demand for payment on Letter of Credit Number \_\_\_\_\_

as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure to this banking institution of confidential tax information that is necessary for making demand for payment.

In witness whereof I, (WE), duly executed the foregoing this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

OWNER

TITLE

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER

PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE

**NOTARY PUBLIC**

NOTARY PUBLIC EMBOSSEY OR  
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

**USE RUBBER STAMP IN CLEAR AREA BELOW.**

DAY OF

20

NOTARY PUBLIC SIGNATURE

MY COMMISSION  
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)